

IN THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application.

Claims 1-20 (Canceled)

21. (New) A method of manufacturing a yoke type magnetic head comprising:
forming a current perpendicular to plane magnetoresistance effect film including, in a film surface, a magnetic sensitive layer having a magnetization therein, a sense current flowing through the magnetoresistance effect film in a direction perpendicular to the film surface thereof,

 patterning the magnetoresistance effect film in a shape of an element;

 forming nonmagnetic films having an identical thickness of both sides of the patterned magnetoresistance effect film; and

 forming a magnetic yoke covering the magnetoresistance effect film patterned in a shape of the element.

22. (New) The method of manufacturing a yoke type magnetic head according to claim 21, comprising:

 processing an upper portion of the nonmagnetic film above the magnetoresistance effect film to make a projection having an upper part substantially defining a magnetic gap and a lower part having an tapered angle; and

 flattening a surface of the magnetic yoke so as to expose the projection of the nonmagnetic film.

23. (New) The method of manufacturing a yoke type magnetic head according to claim 21, wherein a gap material film is formed on the magnetoresistance effect film, an anisotropy etching is performed on a substrate, on which the magnetoresistance effect film is

formed, from a direction inclined relative to a direction perpendicular to the surface of the substrate, thereby narrowing a width of the gap material film relative to a width of the magnetoresistance effect film.

24. (New) The method of manufacturing a yoke type magnetic head according to claim 23, wherein the anisotropy etching comprises reactive ion beam etching.

25. (New) A method of manufacturing a yoke type magnetic head comprising:
forming a magnetic yoke on a substrate, the magnetic yoke being electrically conductive;

processing the magnetic yoke by FIB (Focused Ion Beam) so as to form a prospective gap region;

forming a non-magnetic gap in the prospective gap region;

forming a current perpendicular to plane magnetoresistance effect film on the nonmagnetic gap, the magnetoresistance effect film being electrically connected to the magnetic yoke;

forming an electrode, which is connected to an upper surface of the magnetoresistance effect film; and

separating the substrate from the magnetic yoke and the nonmagnetic gap.